REVENUE DEPARTMENT[701]
Created by 1986 Iowa Acts, chapter 1245.

CHAPTERS 1 and 2
Reserved

CHAPTER 3
VOLUNTARY DISCLOSURE PROGRAM
3.1(421,422,423) Voluntary disclosure program

CHAPTER 4
MULTILEVEL MARKETER AGREEMENTS
4.1(421) Multilevel marketers—in general

CHAPTER 5
PUBLIC RECORDS AND FAIR INFORMATION PRACTICES
(Uniform Rules)

5.1(17A,22) Definitions
5.3(17A,22) Requests for access to records
5.6(17A,22) Procedure by which additions, dissents, or objections may be entered into certain records
5.9(17A,22) Disclosures without the consent of the subject
5.10(17A,22) Routine use
5.11(17A,22) Consensual disclosure of confidential records
5.12(17A,22) Release to subject
5.13(17A,22) Availability of records
5.14(17A,22) Personally identifiable information
5.15(17A,22) Other groups of records
5.16(17A,22) Applicability

TITLE 1
ADMINISTRATION

CHAPTER 6
ORGANIZATION, PUBLIC INSPECTION

6.1(17A) Establishment, organization, general course and method of operations, methods by which and location where the public may obtain information or make submissions or requests
6.2(17A) Public inspection
6.3(17A) Examination of records
6.4(17A) Copies of proposed rules
6.5(17A) Regulatory analysis procedures
6.6(422) Retention of records and returns by the department
6.7(68B) Consent to sell
6.8(421) Tax return extension in disaster areas

CHAPTER 7
PRACTICE AND PROCEDURE BEFORE THE DEPARTMENT OF REVENUE

7.1(421,17A) Applicability and scope of rules
7.2(421,17A) Definitions
7.3(17A) Business hours
7.4(17A) Computation of time, filing of documents
7.5(17A) Form and style of papers
7.6(17A) Persons authorized to represent themselves or others
7.7(17A) Resolution of tax liability
7.8(17A) Protest
7.9(17A) Identifying details
7.10(17A) Docket
7.11(17A) Informal procedures and dismissals of protests
7.12(17A) Answer
7.13(17A) Subpoenas
7.14(17A) Commencement of contested case proceedings
7.15(17A) Discovery
7.16(17A) Prehearing conference
7.17(17A) Contested case proceedings
7.18(17A) Interventions
7.19(17A) Record and transcript
7.20(17A) Application for rehearing
7.21(17A) Service
7.22(17A) Ex parte communications and disqualification
7.23(17A) Licenses
7.24(17A) Declaratory order—in general
7.25(17A) Department procedure for rule making
7.26(17A) Public inquiries on rule making and the rule-making records
7.27(17A) Criticism of rules
7.28(17A) Waiver or variance of certain department rules
7.29(17A) Petition for rule making
7.30(9C,91C) Procedure for nonlocal business entity bond forfeitures
7.31(421) Abatement of unpaid tax
7.32(421) Time and place of taxpayer interviews
7.33(421) Mailing to the last-known address
7.34(421) Power of attorney
7.35(421) Taxpayer designation of tax type and period to which voluntary payments are to be applied

CHAPTER 8
FORMS AND COMMUNICATIONS
8.1(17A,421) Definitions
8.2(17A,421) Department forms
8.3(17A,421) Substitute forms
8.4(17A) Description of forms
8.5(422) Electronic filing of Iowa income tax returns

CHAPTER 9
FILING AND EXTENSION OF TAX LIENS
AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS
9.1(422,423) Definitions
9.2(422,423) Lien attaches
9.3(422,423) Purpose of filing
9.4(422,423) Place of filing
9.5(422,423) Time of filing
9.6(422,423) Period of lien
9.7(422,423) Fees
CHAPTER 10
INTEREST, PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS
10.1(421) Definitions
10.2(421) Interest
10.3(422,423,450,452A) Interest on refunds and unpaid tax
10.4(421) Frivolous return penalty
10.5(421) Improper receipt of credit or refund
10.6(421) Penalties
10.7(421) Waiver of penalty—definitions
10.8(421) Penalty exceptions
10.9(421) Notice of penalty exception for one late return in a three-year period
10.10 to 10.19 Reserved

RETAIL SALES

USE

INDIVIDUAL INCOME

WITHHOLDING

CORPORATE

FINANCIAL INSTITUTIONS

MOTOR FUEL

CIGARETTES AND TOBACCO

INHERITANCE

IOWA ESTATE

GENERATION SKIPPING

FIDUCIARY INCOME

HOTEL AND MOTEL

Reserved

Reserved

Reserved

Reserved

Reserved

Reserved

Reserved

Reserved

Reserved

Reserved

Reserved

Reserved
ALL TAXES

10.115(421) Application of payments to penalty, interest, and then tax due for payments made on or after January 1, 1995, unless otherwise designated by the taxpayer

JEOPARDY ASSESSMENTS

10.116(422,453B) Jeopardy assessments
10.117(422,453B) Procedure for posting bond
10.118(422,453B) Time limits
10.119(422,453B) Amount of bond
10.120(422,453B) Posting of bond
10.121(422,453B) Order
10.122(422,453B) Director’s order
10.123(422,453B) Type of bond
10.124(422,453B) Form of surety bond
10.125(422,453B) Duration of the bond
10.126(422,453B) Exoneration of the bond

TITLE II
EXCISE

CHAPTER 11
ADMINISTRATION

11.1(422,423) Definitions
11.2(422,423) Statute of limitations
11.3(422,423) Credentials and receipts
11.4(422,423) Retailers required to keep records
11.5(422,423) Audit of records
11.6(422,423) Billings
11.7(422,423) Collections
11.8(422,423) No property exempt from distress and sale
11.9(422,423) Information confidential
11.10(423) Bonding procedure

CHAPTER 12
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

12.1(422) Returns and payment of tax
12.2(422,423) Remittances
12.3(422) Permits and negotiated rate agreements
12.4(422) Nonpermit holders
12.5(422,423) Regular permit holders responsible for collection of tax
12.6(422,423) Sale of business
12.7(422) Bankruptcy, insolvency or assignment for benefit of creditors
12.8(422) Vending machines and other coin-operated devices
12.9(422) Claim for refund of tax
12.10(423) Audit limitation for certain services
12.11 Reserved
12.12(422) Extension of time for filing
12.13(422) Determination of filing status
12.14(422,423) Immediate successor liability for unpaid tax
12.15(422,423) Officers and partners—personal liability for unpaid tax
12.16(422) Show sponsor liability
12.17(423) Purchaser liability for unpaid sales tax
12.18(423) Biodiesel production refund
12.19(15) Sales and use tax refund for eligible businesses
12.20(423) Collection, permit, and tax return exemption for certain out-of-state businesses

CHAPTER 13
PERMITS
13.1(422) Retail sales tax permit required
13.2(422) Application for permit
13.3(422) Permit not transferable—sale of business
13.4(422) Permit—consolidated return optional
13.5(422) Retailers operating a temporary business
13.6(422) Reinstatement of canceled permit
13.7(422) Reinstatement of revoked permit
13.8(422) Withdrawal of permit
13.9(422) Loss or destruction of permit
13.10(422) Change of location
13.11(422) Change of ownership
13.12(422) Permit posting
13.13(422) Trustees, receivers, executors and administrators
13.14(422) Vending machines and other coin-operated devices
13.15(422) Other amusements
13.16(422) Substantially delinquent tax—denial of permit
13.17(422) Substantially delinquent tax—revocation of permit

CHAPTER 14
COMPUTATION OF TAX
14.1(422) Tax not to be included in price
14.2(422,423,77GA,ch1130) Retail bracket system for state sales and local option sales and service tax
14.3(422,423) Taxation of transactions due to rate change

CHAPTER 15
DETERMINATION OF A SALE AND SALE PRICE
15.1(422) Conditional sales to be included in gross sales
15.2(422,423) Repossessed goods
15.3(422,423) Exemption certificates, direct pay permits, fuel used in processing, and beer and wine wholesalers
15.4(422,423) Bad debts
15.5(422,423) Recovery of bad debts by collection agency or attorney
15.6(422,423) Discounts, rebates and coupons
15.7 Reserved
15.8(422,423) Returned merchandise
15.9(422) Goods damaged in transit
15.10(422) Consignment sales
15.11(422,423) Leased departments
15.12(422,423) Excise tax included in and excluded from gross receipts
15.13(422,423) Freight, other transportation charges, and exclusions from the exemption applicable to these services
15.14(422,423) Installation charges when tangible personal property is sold at retail
15.15(422) Premiums and gifts
15.16(422) Gift certificates
15.17(422,423) Finance charge
15.18(422,423) Coins and other currency exchanged at greater than face value
15.19(422,423) Trade-ins
15.20(422,423) Corporate mergers which do not involve taxable sales of tangible personal property or services

CHAPTER 16
TAXABLE SALES

16.1(422) Tax imposed
16.2(422) Used or secondhand tangible personal property
16.3(422,423) Tangible personal property used or consumed by the manufacturer thereof
16.4(422,423) Patterns, dies, jigs, tools, and manufacturing or printing aids
16.5(422,423) Explosives used in mines, quarries and elsewhere
16.6(422,423) Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates and wood mounts

16.7 Reserved
16.8(422,423) Wholesalers and jobbers selling at retail
16.9(422,423) Materials and supplies sold to retail stores
16.10(422,423) Sales to certain corporations organized under federal statutes
16.11(422,423) Paper plates, paper cups, paper dishes, paper napkins, paper, wooden or plastic spoons and forks and straws
16.12(422) Tangible personal property purchased for resale but incidentally consumed by the purchaser
16.13(422) Property furnished without charge by employers to employees
16.14(422) Sales in interstate commerce—goods delivered into this state
16.15(422) Owners or operators of buildings
16.16(422,423) Tangible personal property made to order
16.17(422,423) Blacksmith and machine shops
16.18(422,423) Sales of signs at retail
16.19(422,423) Products sold by cooperatives to members or patrons
16.20(422,423) Municipal utilities, investor-owned utilities, or municipal or rural electrification cooperatives or associations
16.21(422,423) Sale of pets
16.22(422,423) Sales on layaway
16.23(422) Meal tickets, coupon books, and merchandise cards
16.24(422,423) Truckers engaged in retail business
16.25(422,423) Foreign truckers selling at retail in Iowa
16.26(422) Admissions to amusements, athletic events, commercial amusement enterprises, fairs, and games
16.27 and 16.28 Reserved
16.29(422) Rental of personal property in connection with the operation of amusements
16.30(422) Commercial amusement enterprises—companies or persons which contract to furnish show for fixed fee
16.31 Reserved
16.32(422) River steamboats
16.33(422) Pawnbrokers
16.34(422,423) Druggists and pharmacists
16.35(422,423) Memorial stones
16.36(422) Communication services furnished by hotel to its guests
16.37(422) Private clubs
16.38 Reserved
16.39(422) Athletic events
16.40(422,423) Iowa dental laboratories
16.41(422,423) Dental supply houses
16.42(422) News distributors and magazine distributors
16.43(422,423) Magazine subscriptions by independent dealers
16.44(422,423) Sales by finance companies
16.45(422,423) Sale of baling wire and baling twine
16.46(422,423) Snowmobiles and motorboats
16.47(422) Conditional sales contracts
16.48(422,423) Carpeting and other floor coverings
16.49(422,423) Bowling
16.50(422,423) Various special problems relating to public utilities
16.51(423) Sales of services treated as sales of tangible personal property

CHAPTER 17
EXEMPT SALES
17.1(422,423) Gross receipts expended for educational, religious, and charitable purposes
17.2(422) Fuel used in processing—when exempt
17.3(422,423) Processing exemptions
17.4 Reserved
17.5(422,423) Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps Relief Society, and U.S.O
17.6(422,423) Sales of vehicles subject to registration—new and used—by dealers
17.7(422,423) Sales to certain federal corporations
17.8(422) Sales in interstate commerce—goods transported or shipped from this state
17.9(422,423) Sales of breeding livestock, fowl and certain other property used in agricultural production
17.10(422,423) Materials used for seed inoculations
17.11(422,423) Educational institution
17.12(422) Coat or hat checkrooms
17.13(422,423) Railroad rolling stock
17.14(422,423) Chemicals, solvents, sorbents, or reagents used in processing
17.15(422,423) Demurrage charges
17.16(422,423) Sale of a draft horse
17.17(422,423) Beverage container deposits
17.18(422,423) Films, video tapes and other media, exempt rental and sale
17.19(422,423) Gross receipts from the sale or rental of tangible personal property or from services performed, rendered, or furnished to certain nonprofit corporations exempt from tax
17.20(422) Raffles
17.21(422) Exempt sales of prizes
17.22(422,423) Modular homes
17.23(422,423) Sales to other states and their political subdivisions
17.24(422) Nonprofit private museums
17.25(422,423) Exempt sales by excursion boat licensees
17.26(422,423) Bedding for agricultural livestock or fowl
17.27(422,423) Statewide notification center service exemption
17.28(422,423) State fair and fair societies
17.29(422,423) Reciprocal shipment of wines
17.30(422,423) Nonprofit organ procurement organizations
17.31(422,423) Sale of electricity to water companies
17.32(422) Food and beverages sold by certain organizations are exempt
17.33(422,423) Sales of building materials, supplies and equipment to not-for-profit rural water districts
17.34(422,423) Sales to hospices
17.35(422,423) Sales of livestock ear tags
17.36(422,423) Sale or rental of information services
17.37(422,423) Temporary exemption from sales tax on certain utilities
17.38(422,423) State sales tax phase-out on energies
17.39(422,423) Art centers
17.40(422,423) Community action agencies
17.41(422,423) Legislative service bureau

CHAPTER 18
TAXABLE AND EXEMPT SALES DETERMINED BY METHOD
OF TRANSACTION OR USAGE
18.1(422,423) Tangible personal property purchased from the United States government
18.2(422,423) Sales of butane, propane and other like gases in cylinder drums, etc.
18.3(422,423) Chemical compounds used to treat water
18.4(422) Mortgages and trustees
18.5(422,423) Sales to agencies or instrumentalities of federal, state, county and municipal
government
18.6(422,423) Relief agencies
18.7(422,423) Containers, including packing cases, shipping cases, wrapping material and similar
items
18.8(422) Auctioneers
18.9(422) Sales by farmers
18.10(422,423) Florists
18.11(422,423) Landscaping materials
18.12(422,423) Hatcheries
18.13(422,423) Sales by the state of Iowa, its agencies and instrumentalities
18.14(422,423) Sales of livestock and poultry feeds
18.15(422,423) Student fraternities and sororities
18.16(422,423) Photographers and photostaters
18.17(422,423) Gravel and stone
18.18(422,423) Sale of ice
18.19(422,423) Antiques, curios, old coins or collector’s postage stamps
18.20(422,423) Communication services
18.21(422,423) Morticians or funeral directors
18.22(422,423) Physicians, dentists, surgeons, ophthalmologists, oculists, optometrists, and
opticians
18.23(422) Veterinarians
18.24(422,423) Hospitals, infirmaries and sanitariums
18.25(422,423) Warranties and maintenance contracts
18.26(422) Service charge and gratuity
18.27(422) Advertising agencies, commercial artists, and designers
18.28(422,423) Casual sales
18.29(422,423) Processing, a definition of the word, its beginning and completion characterized
with specific examples of processing
18.30(422) Taxation of American Indians
18.31(422,423) Tangible personal property purchased by one who is engaged in the performance
of a service
18.32(422,423) Sale, transfer or exchange of tangible personal property or taxable enumerated
services between affiliated corporations
18.33(422,423) Printers’ and publishers’ supplies exemption with retroactive effective date
18.34(422,423) Automatic data processing
18.35(422,423) Drainage tile
18.36(422,423) True leases and purchases of tangible personal property by lessors
18.37(422,423) Motor fuel, special fuel, aviation fuels and gasoline
18.38(422,423) Urban transit systems
18.39(422,423) Sales or services rendered, furnished, or performed by a county or city
18.40(422,423) Renting of rooms
18.41(422,423) Envelopes for advertising
18.42(422,423) Newspapers, free newspapers and shoppers’ guides
18.43(422,423) Written contract
18.44(422,423) Sale or rental of farm machinery and equipment
18.45(422,423) Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997
18.46(422,423) Automotive fluids
18.47(422,423) Maintenance or repair of fabric or clothing
18.48(422,423) Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production
18.49(422,423) Aircraft sales, rental, component parts, and services exemptions prior to, on, and after July 1, 1999
18.50(422,423) Property used by a lending organization
18.51(422,423) Sales to nonprofit legal aid organizations
18.52(422,423) Irrigation equipment used in farming operations
18.53(422,423) Sales to persons engaged in the consumer rental purchase business
18.54(422,423) Sales of advertising material
18.55(422,423) Drop shipment sales
18.56(422,423) Wind energy conversion property
18.57(422,423) Exemptions applicable to the production of flowering, ornamental, and vegetable plants
18.58(422,423) Exempt sales or rentals of computers, industrial machinery and equipment, and exempt sales of fuel and electricity on and after July 1, 1997, but before July 1, 2016
18.59(422,423) Exempt sales to nonprofit hospitals
18.60(422,423) Exempt sales of gases used in the manufacturing process
18.61(422,423) Exclusion from tax for property delivered by certain media

CHAPTER 19
SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

19.1(422,423) General information
19.2(422,423) Contractors are consumers of building materials, supplies, and equipment by statute
19.3(422,423) Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
19.4(422,423) Contractors, subcontractors or builders who are retailers
19.5(422,423) Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
19.6(422,423) Prefabricated structures
19.7(422,423) Types of construction contracts
19.8(422,423) Machinery and equipment sales contracts with installation
19.9(422,423) Construction contracts with equipment sales (mixed contracts)
19.10(422,423) Distinguishing machinery and equipment from real property
19.11(422,423) Tangible personal property which becomes structures
19.12(422,423) Construction contracts with tax exempt entities
19.13(422,423) Tax on enumerated services
19.14(422,423) Transportation cost
19.15(422,423) Start-up charges
19.16(422,423) Liability of subcontractors
19.17(422,423) Liability of sponsors
19.18(422,423) Withholding
19.19(422,423) Resale certificates
19.20(423) Reporting for use tax

CHAPTER 20
FOODS FOR HUMAN CONSUMPTION, PRESCRIPTION DRUGS, INSULIN, HYPODERMIC SYRINGES, DIABETIC TESTING MATERIALS, PROSTHETIC, ORTHOTIC OR ORTHOPEDIC DEVICES
20.1(422,423) Foods for human consumption
20.2(422,423) Food coupon rules
20.3(422,423) Nonparticipating retailer in the food coupon program
20.4(422,423) Determination of eligible foods
20.5(422,423) Meals and prepared food
20.6(422,423) Vending machines
20.7(422,423) Prescription drugs and devices
20.8(422,423) Exempt sales of nonprescription medical devices, other than prosthetic devices
20.9(422,423) Prosthetic, orthotic and orthopedic devices
20.10(422,423) Sales and rentals covered by Medicaid and Medicare
20.11(422,423) Reporting
20.12(422,423) Exempt sales of clothing and footwear during two-day period in August

CHAPTERS 21 to 25
Reserved

TITLE III
SALES TAX ON SERVICES

CHAPTER 26
SALES AND USE TAX ON SERVICES
26.1(422) Definition and scope
26.2(422) Enumerated services exempt
26.3(422) Alteration and garment repair
26.4(422) Armored car
26.5(422) Vehicle repair
26.6(422) Battery, tire and allied
26.7(422) Investment counseling
26.8(422) Bank and financial institution service charges
26.9(422) Barber and beauty
26.10(422) Boat repair
26.11(422) Car and vehicle wash and wax
26.12(422) Carpenter
26.13(422) Roof, shingle and glass repair
26.14(422) Dance schools and dance studios
26.15(422) Dry cleaning, pressing, dyeing and laundering
26.16(422) Electrical and electronic repair and installation
26.17(423) Photography and retouching
26.18(422,423) Equipment and tangible personal property rental
26.19(422) Excavating and grading
26.20(422) Farm implement repair of all kinds
26.21(422) Flying service
26.22(422) Furniture, rug, upholstery, repair and cleaning
26.23(422) Fur storage and repair
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>26.24</td>
<td>Golf and country clubs and all commercial recreation</td>
</tr>
<tr>
<td>26.25</td>
<td>House and building moving</td>
</tr>
<tr>
<td>26.26</td>
<td>Household appliance, television and radio repair</td>
</tr>
<tr>
<td>26.27</td>
<td>Jewelry and watch repair</td>
</tr>
<tr>
<td>26.28</td>
<td>Machine operators</td>
</tr>
<tr>
<td>26.29</td>
<td>Machine repair of all kinds</td>
</tr>
<tr>
<td>26.30</td>
<td>Motor repair</td>
</tr>
<tr>
<td>26.31</td>
<td>Motorcycle, scooter and bicycle repair</td>
</tr>
<tr>
<td>26.32</td>
<td>Oilers and lubricators</td>
</tr>
<tr>
<td>26.33</td>
<td>Office and business machine repair</td>
</tr>
<tr>
<td>26.34</td>
<td>Painting, papering and interior decorating</td>
</tr>
<tr>
<td>26.35</td>
<td>Parking facilities</td>
</tr>
<tr>
<td>26.36</td>
<td>Wood preparation</td>
</tr>
<tr>
<td>26.37</td>
<td>Private employment agency, executive search agency</td>
</tr>
<tr>
<td>26.38</td>
<td>Printing and binding</td>
</tr>
<tr>
<td>26.39</td>
<td>Sewing and stitching</td>
</tr>
<tr>
<td>26.40</td>
<td>Shoe repair and shoeshine</td>
</tr>
<tr>
<td>26.41</td>
<td>Storage warehousing, storage locker, and storage warehousing of raw agricultural products and household goods</td>
</tr>
<tr>
<td>26.42</td>
<td>Telephone answering service</td>
</tr>
<tr>
<td>26.44</td>
<td>Test laboratories</td>
</tr>
<tr>
<td>26.45</td>
<td>Termite, bug, roach, and pest eradicators</td>
</tr>
<tr>
<td>26.46</td>
<td>Tin and sheet metal repair</td>
</tr>
<tr>
<td>26.47</td>
<td>Turkish baths, massage, and reducing salons</td>
</tr>
<tr>
<td>26.48</td>
<td>Vulcanizing, recapping or retreading</td>
</tr>
<tr>
<td>26.49</td>
<td>Reserved</td>
</tr>
<tr>
<td>26.50</td>
<td>Weighing</td>
</tr>
<tr>
<td>26.51</td>
<td>Welding</td>
</tr>
<tr>
<td>26.52</td>
<td>Well drilling</td>
</tr>
<tr>
<td>26.53</td>
<td>Wrapping, packing and packaging of merchandise other than processed meat, fish, fowl and vegetables</td>
</tr>
<tr>
<td>26.54</td>
<td>Wrecking service</td>
</tr>
<tr>
<td>26.55</td>
<td>Wrecker and towing</td>
</tr>
<tr>
<td>26.56</td>
<td>Cable and pay television</td>
</tr>
<tr>
<td>26.57</td>
<td>Camera repair</td>
</tr>
<tr>
<td>26.58</td>
<td>Campgrounds</td>
</tr>
<tr>
<td>26.59</td>
<td>Gun repair</td>
</tr>
<tr>
<td>26.60</td>
<td>Janitorial and building maintenance or cleaning</td>
</tr>
<tr>
<td>26.61</td>
<td>Lawn care</td>
</tr>
<tr>
<td>26.62</td>
<td>Landscaping</td>
</tr>
<tr>
<td>26.63</td>
<td>Pet grooming</td>
</tr>
<tr>
<td>26.64</td>
<td>Reflexology</td>
</tr>
<tr>
<td>26.65</td>
<td>Tanning beds and tanning salons</td>
</tr>
<tr>
<td>26.66</td>
<td>Tree trimming and removal</td>
</tr>
<tr>
<td>26.67</td>
<td>Water conditioning and softening</td>
</tr>
<tr>
<td>26.68</td>
<td>Motor vehicle, recreational vehicle and recreational boat rental</td>
</tr>
<tr>
<td>26.69</td>
<td>Security and detective services</td>
</tr>
<tr>
<td>26.70</td>
<td>Reserved</td>
</tr>
<tr>
<td>26.71</td>
<td>Solid waste collection and disposal services</td>
</tr>
<tr>
<td>26.72</td>
<td>Sewage services</td>
</tr>
<tr>
<td>26.73</td>
<td>Reserved</td>
</tr>
</tbody>
</table>
26.74(422,423) Aircraft rental
26.75(422,423) Sign construction and installation
26.76(422,423) Swimming pool cleaning and maintenance
26.77(422,423) Taxidermy
26.78(422,423) Mini-storage
26.79(422,423) Dating services
26.80(422,423) Personal transportation service
26.81(422) Sales of bundled services contracts

CHAPTER 27
AUTOMOBILE RENTAL EXCISE TAX
27.1(423C) Definitions and characterizations
27.2(423C) Tax imposed upon rental of automobiles
27.3(423C) Lessor’s obligation to collect tax
27.4(423C) Administration of tax

TITLE IV
USE

CHAPTER 28
DEFINITIONS
28.1(423) Taxable use defined
28.2(423) Processing of property defined
28.3(423) Purchase price defined
28.4(423) Retailer maintaining a place of business in this state defined

CHAPTER 29
CERTIFICATES
29.1(423) Certificate of registration
29.2(423) Cancellation of certificate of registration
29.3(423) Certificates of resale, direct pay permits, or processing

CHAPTER 30
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST
30.1(423) Liability for use tax and denial and revocation of permit
30.2(423) Measure of use tax
30.3(421,423) Consumer’s use tax return
30.4(423) Retailer’s use tax return
30.5(423) Collection requirements of registered retailers
30.6(423) Bracket system to be used by registered vendors
30.7(423) Sales tax or use tax paid to another state
30.8(423) Registered retailers selling tangible personal property on a conditional sale contract basis
30.9(423) Registered vendors repossessing goods sold on a conditional sale contract basis
30.10(423) Penalties for late filing of a monthly tax deposit or use tax returns
30.11(423) Claim for refund of use tax
30.12(423) Extension of time for filing

CHAPTER 31
RECEIPTS SUBJECT TO USE TAX
31.1(423) Transactions consummated outside this state
31.2(423) Goods coming into this state
31.3(423) Sales by federal government or agencies to consumers
31.4(423) Sales for lease of vehicles subject to registration—taxation and exemptions
31.5(423)  Motor vehicle use tax on long-term leases
31.6(423)  Sales of aircraft subject to registration
31.7(423)  Communication services

CHAPTER 32
RECEIPTS EXEMPT FROM USE TAX

32.1(423)  Tangible personal property and taxable services subject to sales tax
32.2(423)  Sales tax exemptions applicable to use tax
32.3(423)  Mobile homes and manufactured housing
32.4(423)  Exemption for vehicles used in interstate commerce
32.5(423)  Exemption for transactions if sales tax paid
32.6(423)  Exemption for ships, barges, and other waterborne vessels
32.7(423)  Exemption for containers
32.8(423)  Exemption for building materials used outside this state
32.9(423)  Exemption for vehicles subject to registration
32.10(423) Exemption for vehicles operated under Iowa Code chapter 326
32.11(423) Exemption for vehicles purchased for rental or lease
32.12(423) Exemption for vehicles previously purchased for rental
32.13(423) Exempt use of aircraft on and after July 1, 1999
32.14(423) Exemption for tangible personal property brought into Iowa under Iowa Code section 29C.24

CHAPTER 33
RECEIPTS SUBJECT TO USE TAX DEPENDING ON METHOD OF TRANSACTION

33.1  Reserved
33.2(423)  Federal manufacturer’s or retailer’s excise tax
33.3(423)  Fuel consumed in creating power, heat or steam for processing or generating electric current
33.4(423)  Repair of tangible personal property outside the state of Iowa
33.5(423)  Taxation of American Indians
33.6(422,423) Exemption for property used in Iowa only in interstate commerce
33.7(423)  Property used to manufacture certain vehicles to be leased
33.8(423)  Out-of-state rental of vehicles subject to registration subsequently used in Iowa
33.9(423)  Sales of mobile homes, manufactured housing, and related property and services
33.10(423) Tax imposed on the use of manufactured housing as tangible personal property and as real estate

CHAPTER 34
VEHICLES SUBJECT TO REGISTRATION

34.1(422,423) Definitions
34.2(423)  County treasurer shall collect tax
34.3(423)  Returned vehicles and tax refunded by manufacturers
34.4(423)  Use tax collections required
34.5(423)  Exemptions
34.6(423)  Vehicles subject to registration received as gifts or prizes
34.7(423)  Titling of used foreign vehicles by dealers
34.8(423)  Dealer’s retail sales tax returns
34.9(423)  Affidavit forms
34.10(423) Exempt and taxable purchases of vehicles for taxable rental
34.11(423) Manufacturer’s refund of use tax to a consumer, lessor, or lessee of a defective motor vehicle
34.12(423) Government payments for a motor vehicle which do not involve government purchases of the same
34.13(423) Transfers of vehicles resulting from corporate mergers and other types of corporate transfers
34.14(423) Refund of use tax paid on the purchase of a motor vehicle
34.15(423) Registration by manufacturers
34.16(423) Rebates
34.17(321,423) Repossession of a vehicle
34.18(423) Federal excise tax
34.19(423) Claiming an exemption from Iowa tax
34.20(423) Affidavit forms
34.21(423) Insurance companies

CHAPTERS 35 and 36
Reserved

CHAPTER 37
UNDERGROUND STORAGE TANK RULES
INCORPORATED BY REFERENCE

37.1(424) Rules incorporated

TITLE V
INDIVIDUAL

CHAPTER 38
ADMINISTRATION

38.1(422) Definitions
38.2(422) Statute of limitations
38.3(422) Retention of records
38.4(422) Authority for deductions
38.5(422) Jeopardy assessments
38.6(422) Information deemed confidential
38.7(422) Power of attorney
38.8(422) Delegations to audit and examine
38.9(422) Bonding procedure
38.10(422) Indexation
38.11(422) Appeals of notices of assessment and notices of denial of taxpayer’s refund claims
38.12(422) Indexation of the optional standard deduction for inflation
38.13(422) Reciprocal tax agreements
38.14(422) Information returns for reporting income payments to the department of revenue
38.15(422) Relief of innocent spouse for substantial understatement of tax attributable to other spouse
38.16(422) Preparation of taxpayers’ returns by department employees
38.17(422) Resident determination
38.18(422) Tax treatment of income repaid in current tax year which had been reported on prior Iowa individual income tax return

CHAPTER 39
FILING RETURN AND PAYMENT OF TAX

39.1(422) Who must file
39.2(422) Time and place for filing
39.3(422) Form for filing
39.4(422) Filing status
39.5(422) Payment of tax
39.6(422) Minimum tax
39.7(422) Tax on lump-sum distributions
39.8(422) State income tax limited to taxpayer’s net worth immediately before the distressed sale
39.9(422) Special tax computation for all low-income taxpayers except single taxpayers
39.10(422) Election to report excess income from sale or exchange of livestock due to drought in the next tax year
39.11(422) Forgiveness of tax for an individual whose federal income tax was forgiven because the individual was killed outside the United States due to military or terrorist action
39.12(422) Tax benefits for persons in the armed forces deployed outside the United States and for certain other persons serving in support of those forces
39.13 Reserved
39.14(422) Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous duty area
39.15(422) Special tax computation for taxpayers who are 65 years of age or older

CHAPTER 40
DETERMINATION OF NET INCOME
40.1(422) Net income defined
40.2(422) Interest and dividends from federal securities
40.3(422) Interest and dividends from foreign securities and securities of state and other political subdivisions
40.4 Reserved
40.5(422) Military pay
40.6(422) Interest and dividend income
40.7(422) Current year capital gains and losses
40.8(422) Gains and losses on property acquired before January 1, 1934
40.9(422) Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
40.10 and 40.11 Reserved
40.12(422) Income from partnerships or limited liability companies
40.13(422) Subchapter “S” income
40.14(422) Contract sales
40.15(422) Reporting of incomes by married taxpayers who file a joint federal return but elect to file separately for Iowa income tax purposes
40.16(422) Income of nonresidents
40.17(422) Income of part-year residents
40.18(422) Net operating loss carrybacks and carryovers
40.19(422) Casualty losses
40.20(422) Adjustments to prior years
40.21(422) Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
40.22(422) Disability income exclusion
40.23(422) Social security benefits
40.24(99E) Lottery prizes
40.25 and 40.26 Reserved
40.27(422) Incomes from distressed sales of qualifying taxpayers
40.28 Reserved
40.29(422) Intangible drilling costs
40.30(422) Percentage depletion
40.31(422) Away-from-home expenses of state legislators
40.32(422) Interest and dividends from regulated investment companies which are exempt from federal income tax
40.33 Reserved
40.34(422) Exemption of restitution payments for persons of Japanese ancestry
40.35(422) Exemption of Agent Orange settlement proceeds received by disabled veterans or beneficiaries of disabled veterans
40.36(422) Exemption of interest earned on bonds issued to finance beginning farmer loan program
40.37(422) Exemption of interest from bonds issued by the Iowa comprehensive petroleum underground storage tank fund board
40.38(422) Capital gain deduction or exclusion for certain types of net capital gains
40.39(422) Exemption of interest from bonds or notes issued to fund the 911 emergency telephone system
40.40(422) Exemption of active-duty military pay of national guard personnel and armed forces reserve personnel received for services related to operation desert shield
40.41 Reserved
40.42(422) Depreciation of speculative shell buildings
40.43(422) Retroactive exemption for payments received for providing unskilled in-home health care services to a relative
40.44(422,541A) Individual development accounts
40.45(422) Exemption for distributions from pensions, annuities, individual retirement accounts, or deferred compensation plans received by nonresidents of Iowa
40.46(422) Taxation of compensation of nonresident members of professional athletic teams
40.47(422) Partial exclusion of pensions and other retirement benefits for disabled individuals, individuals who are 55 years of age or older, surviving spouses, and survivors
40.48(422) Health insurance premiums deduction
40.49(422) Employer social security credit for tips
40.50(422) Computing state taxable amounts of pension benefits from state pension plans
40.51(422) Exemption of active-duty military pay of national guard personnel and armed forces military reserve personnel for overseas services pursuant to military orders for peacekeeping in the Bosnia-Herzegovina area
40.52(422) Mutual funds
40.53(422) Deduction for contributions by taxpayers to the Iowa educational savings plan trust and addition to income for refunds of contributions previously deducted
40.54(422) Roth individual retirement accounts
40.55(422) Exemption of income payments for victims of the Holocaust and heirs of victims
40.56(422) Taxation of income from the sale of obligations of the state of Iowa and its political subdivisions
40.57(422) Installment sales by taxpayers using the accrual method of accounting
40.58(422) Exclusion of distributions from retirement plans by national guard members and members of military reserve forces of the United States
40.59 Reserved
40.60(422) Additional first-year depreciation allowance
40.61(422) Exclusion of active duty pay of national guard members and armed forces military reserve members for service under orders for Operation Iraqi Freedom, Operation Noble Eagle, Operation Enduring Freedom or Operation New Dawn
40.62(422) Deduction for overnight expenses not reimbursed for travel away from home of more than 100 miles for performance of service as a member of the national guard or armed forces military reserve
40.63(422) Exclusion of income from military student loan repayments
40.64(422) Exclusion of death gratuity payable to an eligible survivor of a member of the armed forces, including a member of a reserve component of the armed forces who has died while on active duty

40.65(422) Section 179 expensing

40.66(422) Deduction for certain unreimbursed expenses relating to a human organ transplant

40.67(422) Deduction for alternative motor vehicles

40.68(422) Injured veterans grant program

40.69(422) Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain

40.70(422) Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television or video projects

40.71(422) Exclusion for certain victim compensation payments

40.72(422) Exclusion of Vietnam Conflict veterans bonus

40.73(422) Exclusion for health care benefits of nonqualified tax dependents

40.74(422) Exclusion for AmeriCorps Segal Education Award

40.75(422) Exclusion of certain amounts received from Iowa veterans trust fund

40.76(422) Exemption of active duty pay for armed forces, armed forces military reserve, or the national guard

40.77(422) Exclusion of biodiesel production refund

40.78(422) Allowance of certain deductions for 2008 tax year

40.79(422) Special filing provisions related to 2010 tax changes

40.80(422) Exemption for military retirement pay

40.81(422) Iowa ABLE savings plan trust

40.82(422,541B) First-time homebuyer savings accounts

40.83(422) Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020

CHAPTER 41
DETERMINATION OF TAXABLE INCOME

41.1(422) Verification of deductions required

41.2(422) Federal rulings and regulations

41.3(422) Federal income tax deduction and federal refund

41.4(422) Optional standard deduction

41.5(422) Itemized deductions

41.6(422) Itemized deductions—separate returns by spouses

41.7(422) Itemized deductions—part-year residents

41.8(422) Itemized deductions—nonresidents

41.9(422) Annualizing income

41.10(422) Income tax averaging

41.11(422) Reduction in state itemized deductions for certain high-income taxpayers

41.12(422) Deduction for home mortgage interest for taxpayers with mortgage interest credit

41.13(422) Iowa income taxes and Iowa tax refund

CHAPTER 42
ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS

42.1(257,422) School district surtax

42.2(422D) Emergency medical services income surtax

42.3(422) Exemption credits

42.4(422) Tuition and textbook credit for expenses incurred for dependents attending grades kindergarten through 12 in Iowa

42.5(422) Nonresident and part-year resident credit

42.6(422) Out-of-state tax credits
42.7(422) Out-of-state tax credit for minimum tax
42.8(422) Withholding and estimated tax credits
42.9(422) Motor fuel credit
42.10(422) Alternative minimum tax credit for minimum tax paid in a prior tax year
42.11(15,422) Research activities credit
42.12(422) New jobs credit
42.13(422) Earned income credit
42.14(15) Investment tax credit—new jobs and income program and enterprise zone program
42.15(422) Child and dependent care credit
42.16(422) Franchise tax credit
42.17(15E) Eligible housing business tax credit
42.18(422) Assistive device tax credit
42.19(404A,422) Historic preservation and cultural and entertainment district tax credit for projects with Part 2 applications approved and tax credits reserved prior to July 1, 2014
42.20(422) Ethanol blended gasoline tax credit
42.21(15E) Venture capital credits
42.22(15E,422) New capital investment program tax credits
42.23(15) Endow Iowa tax credit
42.24(15E,422) Soy-based cutting tool oil tax credit
42.25(422) Wage-benefits tax credit
42.26(422) Wind energy production tax credit
42.27(422,476B) Renewable energy tax credit
42.28(422,476C) High quality job creation program
42.29(15) Economic development region revolving fund tax credit
42.30(15E,422) Early childhood development tax credit
42.31(422) School tuition organization tax credit
42.32(422) E-85 gasoline promotion tax credit
42.33(422) Biodiesel blended fuel tax credit
42.34(422) Soy-based transformer fluid tax credit
42.35(422) Agricultural assets transfer tax credit and custom farming contract tax credit
42.36(16,422) Film qualified expenditure tax credit
42.37(15,422) Film investment tax credit
42.38(15,422) Ethanol promotion tax credit
42.39(422) Charitable conservation contribution tax credit
42.40(422) Redevelopment tax credit
42.41(15,422) High quality jobs program
42.42(15) Disaster recovery housing project tax credit
42.43(16,422) Deduction of credits
42.44(422) Aggregate tax credit limit for certain economic development programs
42.45(15) E-15 plus gasoline promotion tax credit
42.46(422) Geothermal tax credits
42.47(422) Solar energy system tax credit
42.48(422) Volunteer fire fighter, volunteer emergency medical services personnel and reserve peace officer tax credit
42.49(422) Taxpayers trust fund tax credit
42.50(422) From farm to food donation tax credit
42.51(422,85GA,SF452) Adoption tax credit
42.52(422) Workforce housing tax incentives program
42.53(15) Historic preservation and cultural and entertainment district tax credit for projects registered on or after July 1, 2014, and before August 15, 2016
42.55(404A,422) Historic preservation and cultural and entertainment district tax credit for projects registered on or after August 15, 2016
42.56(15,422) Renewable chemical production tax credit program

CHAPTER 43
ASSESSMENTS AND REFUNDS
43.1(422) Notice of discrepancies
43.2(422) Notice of assessment, supplemental assessments and refund adjustments
43.3(422) Overpayments of tax
43.4(68A,422,456A) Optional designations of funds by taxpayer
43.5(422) Abatement of tax
43.6 and 43.7 Reserved
43.8(422) Livestock production credit refunds for corporate taxpayers and individual taxpayers

CHAPTER 44
PENALTY AND INTEREST
44.1(422) Penalty
44.2(422) Computation of interest on unpaid tax
44.3(422) Computation of interest on refunds resulting from net operating losses
44.4(422) Computation of interest on overpayments

CHAPTER 45
PARTNERSHIPS
45.1(422) General rule
45.2(422) Partnership returns
45.3(422) Contents of partnership return
45.4(422) Distribution and taxation of partnership income

CHAPTER 46
WITHHOLDING
46.1(422) Who must withhold
46.2(422) Computation of amount withheld
46.3(422) Forms, returns and reports
46.4(422) Withholding on nonresidents
46.5(422) Penalty and interest
46.6(422) Withholding tax credit to workforce development fund
46.7(422) ACE training program credits from withholding
46.8(260E) New job tax credit from withholding
46.9(15) Supplemental new jobs credit from withholding and alternative credit for housing assistance programs
46.10(403) Targeted jobs withholding tax credit

CHAPTER 47
Reserved

CHAPTER 48
COMPOSITE RETURNS
48.1(422) Composite returns
48.2(422) Definitions
48.3(422) Filing requirements
48.4 Reserved
48.5(422) Composite return required by director
48.6(422) Determination of composite Iowa income
CHAPTER 49
ESTIMATED INCOME TAX FOR INDIVIDUALS
49.1(422) Who must pay estimated income tax
49.2(422) Time for filing and payment of tax
49.3(422) Estimated tax for nonresidents
49.4(422) Special estimated tax periods
49.5(422) Reporting forms
49.6(422) Penalty—underpayment of estimated tax
49.7(422) Estimated tax carryforwards and how the carryforward amounts are affected under different circumstances

CHAPTER 50
APPORTIONMENT OF INCOME FOR RESIDENT SHAREHOLDERS OF S CORPORATIONS
50.1(422) Apportionment of income for resident shareholders of S corporations
50.2 Reserved
50.3(422) Distributions
50.4(422) Computation of net S corporation income
50.5(422) Computation of federal tax on S corporation income
50.6(422) Income allocable to Iowa
50.7(422) Credit for taxes paid to another state
50.8 and 50.9 Reserved
50.10(422) Example for tax periods beginning on or after January 1, 2002

TITLE VI
CORPORATION

CHAPTER 51
ADMINISTRATION
51.1(422) Definitions
51.2(422) Statutes of limitation
51.3(422) Retention of records
51.4(422) Cancellation of authority to do business
51.5(422) Authority for deductions
51.6(422) Jeopardy assessments
51.7(422) Information confidential
51.8(422) Power of attorney
51.9(422) Delegation of authority to audit and examine

CHAPTER 52
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST, AND TAX CREDITS
52.1(422) Who must file
52.2(422) Time and place for filing return
52.3(422) Form for filing
52.4(422) Payment of tax
52.5(422) Minimum tax
52.6(422) Motor fuel credit
52.7(422) Research activities credit
52.8(422) New jobs credit
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>52.9</td>
<td>Reserved</td>
</tr>
<tr>
<td>52.10(15)</td>
<td>New jobs and income program tax credits</td>
</tr>
<tr>
<td>52.11(422)</td>
<td>Refunds and overpayments</td>
</tr>
<tr>
<td>52.12(422)</td>
<td>Deduction of credits</td>
</tr>
<tr>
<td>52.13(422)</td>
<td>Livestock production credits</td>
</tr>
<tr>
<td>52.14(15E)</td>
<td>Enterprise zone tax credits</td>
</tr>
<tr>
<td>52.15(15E)</td>
<td>Eligible housing business tax credit</td>
</tr>
<tr>
<td>52.16(422)</td>
<td>Franchise tax credit</td>
</tr>
<tr>
<td>52.17(422)</td>
<td>Assistive device tax credit</td>
</tr>
<tr>
<td>52.18(404A,422)</td>
<td>Historic preservation and cultural and entertainment district tax credit for projects with Part 2 applications approved and tax credits reserved prior to July 1, 2014</td>
</tr>
<tr>
<td>52.19(422)</td>
<td>Ethanol blended gasoline tax credit</td>
</tr>
<tr>
<td>52.20(15E)</td>
<td>Eligible development business investment tax credit</td>
</tr>
<tr>
<td>52.21(15E,422)</td>
<td>Venture capital credits</td>
</tr>
<tr>
<td>52.22(15)</td>
<td>New capital investment program tax credits</td>
</tr>
<tr>
<td>52.23(15E,422)</td>
<td>Endow Iowa tax credit</td>
</tr>
<tr>
<td>52.24(422)</td>
<td>Soy-based cutting tool oil tax credit</td>
</tr>
<tr>
<td>52.25(15I,422)</td>
<td>Wage-benefits tax credit</td>
</tr>
<tr>
<td>52.26(422,476B)</td>
<td>Wind energy production tax credit</td>
</tr>
<tr>
<td>52.27(422,476C)</td>
<td>Renewable energy tax credit</td>
</tr>
<tr>
<td>52.28(15)</td>
<td>High quality job creation program</td>
</tr>
<tr>
<td>52.29(15E,422)</td>
<td>Economic development region revolving fund tax credit</td>
</tr>
<tr>
<td>52.30(422)</td>
<td>E-85 gasoline promotion tax credit</td>
</tr>
<tr>
<td>52.31(422)</td>
<td>Biodiesel blended fuel tax credit</td>
</tr>
<tr>
<td>52.32(422)</td>
<td>Soy-based transformer fluid tax credit</td>
</tr>
<tr>
<td>52.33(16,422)</td>
<td>Agricultural assets transfer tax credit and custom farming contract tax credit</td>
</tr>
<tr>
<td>52.34(15,422)</td>
<td>Film qualified expenditure tax credit</td>
</tr>
<tr>
<td>52.35(15,422)</td>
<td>Film investment tax credit</td>
</tr>
<tr>
<td>52.36(422)</td>
<td>Ethanol promotion tax credit</td>
</tr>
<tr>
<td>52.37(422)</td>
<td>Charitable conservation contribution tax credit</td>
</tr>
<tr>
<td>52.38(422)</td>
<td>School tuition organization tax credit</td>
</tr>
<tr>
<td>52.39(15,422)</td>
<td>Redevelopment tax credit</td>
</tr>
<tr>
<td>52.40(15)</td>
<td>High quality jobs program</td>
</tr>
<tr>
<td>52.41(15)</td>
<td>Aggregate tax credit limit for certain economic development programs</td>
</tr>
<tr>
<td>52.42(16,422)</td>
<td>Disaster recovery housing project tax credit</td>
</tr>
<tr>
<td>52.43(422)</td>
<td>E-15 plus gasoline promotion tax credit</td>
</tr>
<tr>
<td>52.44(422)</td>
<td>Solar energy system tax credit</td>
</tr>
<tr>
<td>52.45(422,85GA,FSF452)</td>
<td>From farm to food donation tax credit</td>
</tr>
<tr>
<td>52.46(15)</td>
<td>Workforce housing tax incentives program</td>
</tr>
<tr>
<td>52.47(404A,422)</td>
<td>Historic preservation and cultural and entertainment district tax credit for projects registered on or after July 1, 2014, and before August 15, 2016</td>
</tr>
<tr>
<td>52.48(404A,422)</td>
<td>Historic preservation and cultural and entertainment district tax credit for projects registered on or after August 15, 2016</td>
</tr>
<tr>
<td>52.49(15,422)</td>
<td>Renewable chemical production tax credit program</td>
</tr>
</tbody>
</table>

**CHAPTER 53**

**DETERMINATION OF NET INCOME**

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>53.1(422)</td>
<td>Computation of net income for corporations</td>
</tr>
<tr>
<td>53.2(422)</td>
<td>Net operating loss carrybacks and carryovers</td>
</tr>
<tr>
<td>53.3(422)</td>
<td>Capital loss carryback</td>
</tr>
<tr>
<td>53.4(422)</td>
<td>Net operating and capital loss carrybacks and carryovers</td>
</tr>
<tr>
<td>53.5(422)</td>
<td>Interest and dividends from federal securities</td>
</tr>
</tbody>
</table>
53.6(422) Interest and dividends from foreign securities, and securities of state and their political subdivisions
53.7(422) Safe harbor leases
53.8(422) Additions to federal taxable income
53.9(422) Gains and losses on property acquired before January 1, 1934
53.10(422) Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
53.11(422) Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
53.12(422) Federal income tax deduction
53.13(422) Iowa income taxes and Iowa tax refund
53.14(422) Method of accounting, accounting period
53.15(422) Consolidated returns
53.16(422) Federal rulings and regulations
53.17(422) Depreciation of speculative shell buildings
53.18(422) Deduction of multipurpose vehicle registration fee
53.19(422) Deduction of foreign dividends
53.20(422) Employer social security credit for tips
53.21(422) Deductions related to the Iowa educational savings plan trust
53.22(422) Additional first-year depreciation allowance
53.23(422) Section 179 expensing
53.24(422) Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
53.25(422) Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television, or video projects
53.26(422) Exclusion of biodiesel production refund
53.27(422) Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020

CHAPTER 54
ALLOCATION AND APPORTIONMENT
54.1(422) Basis of corporate tax
54.2(422) Allocation or apportionment of investment income
54.3(422) Application of related expense to allocable interest, dividends, rents and royalties—tax periods beginning on or after January 1, 1978
54.4(422) Net gains and losses from the sale of assets
54.5(422) Where income is derived from the manufacture or sale of tangible personal property
54.6(422) Apportionment of income derived from business other than the manufacture or sale of tangible personal property
54.7(422) Apportionment of income of transportation, communications, and certain public utilities corporations
54.8(422) Apportionment of income derived from more than one business activity carried on within a single corporate structure
54.9(422) Allocation and apportionment of income in special cases

CHAPTER 55
ASSESSMENTS, REFUNDS, APPEALS
55.1(422) Notice of discrepancies
55.2(422) Notice of assessment
55.3(422) Refund of overpaid tax
55.4(421) Abatement of tax
55.5(422) Protests
CHAPTER 56
ESTIMATED TAX FOR CORPORATIONS
56.1(422) Who must pay estimated tax
56.2(422) Time for filing and payment of tax
56.3(422) Special estimate periods
56.4(422) Reporting forms
56.5(422) Penalties
56.6(422) Overpayment of estimated tax

TITLE VII
FRANCHISE

CHAPTER 57
ADMINISTRATION
57.1(422) Definitions
57.2(422) Statutes of limitation
57.3(422) Retention of records
57.4(422) Authority for deductions
57.5(422) Jeopardy assessments
57.6(422) Information deemed confidential
57.7(422) Power of attorney
57.8(422) Delegation to audit and examine

CHAPTER 58
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST, AND TAX CREDITS
58.1(422) Who must file
58.2(422) Time and place for filing return
58.3(422) Form for filing
58.4(422) Payment of tax
58.5(422) Minimum tax
58.6(422) Refunds and overpayments
58.7(422) Allocation of franchise tax revenues
58.8(15E) Eligible housing business tax credit
58.9(15E) Eligible development business investment tax credit
58.10(404A,422) Historic preservation and cultural and entertainment district tax credit
58.11(15E,422) Venture capital credits
58.12(15) New capital investment program tax credits
58.13(15E,422) Endow Iowa tax credit
58.14(15I,422) Wage-benefits tax credit
58.15(422,476B) Wind energy production tax credit
58.16(422,476C) Renewable energy tax credit
58.17(15) High quality job creation program
58.18(15E,422) Economic development region revolving fund tax credit
58.19(15,422) Film qualified expenditure tax credit
58.20(15,422) Film investment tax credit
58.21(15) High quality jobs program
58.22(422) Solar energy system tax credit
58.23(15) Workforce housing tax incentives program

CHAPTER 59
DETERMINATION OF NET INCOME
59.1(422) Computation of net income for financial institutions
59.2(422) Net operating loss carrybacks and carryovers
59.3(422) Capital loss carryback
59.4(422) Net operating and capital loss carrybacks and carryovers
59.5(422) Interest and dividends from federal securities
59.6(422) Interest and dividends from foreign securities and securities of states and other political subdivisions
59.7(422) Safe harbor leases
59.8(422) Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
59.9(422) Work opportunity tax credit
59.10(422) Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
59.11(422) Gains and losses on property acquired before January 1, 1934
59.12(422) Federal income tax deduction
59.13(422) Iowa franchise taxes
59.14(422) Method of accounting, accounting period
59.15(422) Consolidated returns
59.16(422) Federal rulings and regulations
59.17(15E,422) Charitable contributions relating to the endow Iowa tax credit
59.18(422) Depreciation of speculative shell buildings
59.19(422) Deduction of multipurpose vehicle registration fee
59.20(422) Disallowance of expenses to carry an investment subsidiary for tax years which begin on or after January 1, 1995
59.21(422) S corporation and limited liability company financial institutions
59.22(422) Deduction for contributions made to the endowment fund of the Iowa educational savings plan trust
59.23(422) Additional first-year depreciation allowance
59.24(422) Section 179 expensing

ALLOCATION AND APPORTIONMENT

59.25(422) Basis of franchise tax
59.26(422) Allocation and apportionment
59.27(422) Net gains and losses from the sale of assets
59.28(422) Apportionment factor
59.29(422) Allocation and apportionment of income in special cases

CHAPTER 60
ASSESSMENTS, REFUNDS, APPEALS

60.1(422) Notice of discrepancies
60.2(422) Notice of assessment
60.3(422) Refund of overpaid tax
60.4(421) Abatement of tax
60.5(422) Protests

CHAPTER 61
ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

61.1(422) Who must pay estimated tax
61.2(422) Time for filing and payment of tax
61.3(422) Special estimate periods
61.4(422) Reporting forms
61.5(422) Penalties
61.6(422) Overpayment of estimated tax
CHAPTERS 62 to 66
Reserved

TITLE VIII
MOTOR FUEL

CHAPTER 67
ADMINISTRATION

67.1(452A) Definitions
67.2(452A) Statute of limitations, supplemental assessments and refund adjustments
67.3(452A) Taxpayers required to keep records
67.4(452A) Audit—costs
67.5(452A) Estimate gallonage
67.6(452A) Timely filing of returns, reports, remittances, applications, or requests
67.7(452A) Extension of time to file
67.8(452A) Penalty and interest
67.9(452A) Penalty and enforcement provisions
67.10(452A) Application of remittance
67.11(452A) Reports, returns, records—variations
67.12(452A) Form of invoice
67.13(452A) Credit card invoices
67.14(452A) Original invoice retained by purchaser—certified copy if lost
67.15(452A) Taxes erroneously or illegally collected
67.16(452A) Credentials and receipts
67.17(452A) Information confidential
67.18(452A) Delegation to audit and examine
67.19(452A) Practice and procedure before the department of revenue
67.20(452A) Time for filing protest
67.21(452A) Bonding procedure
67.22(452A) Tax refund offset
67.23(452A) Supplier, restrictive supplier, importer, exporter, blender, dealer, or user licenses
67.24(452A) Reinstatement of license canceled for cause
67.25(452A) Fuel used in implements of husbandry
67.26(452A) Excess tax collected
67.27(452A) Retailer gallons report

CHAPTER 68
MOTOR FUEL AND UNDYED SPECIAL FUEL

68.1(452A) Definitions
68.2(452A) Tax rates—time tax attaches—responsible party
68.3(452A) Exemption
68.4(452A) Blended fuel taxation—nonterminal location
68.5(452A) Tax returns—computations
68.6(452A) Distribution allowance
68.7(452A) Supplier credit—uncollectible account
68.8(452A) Refunds
68.9(452A) Claim for refund—payment of claim
68.10(452A) Refund permit
68.11(452A) Revocation of refund permit
68.12(452A) Income tax credit in lieu of refund
68.13(452A) Reduction of refund—sales and use tax
68.14(452A) Terminal withdrawals—meters
68.15(452A) Terminal and nonterminal storage facility reports and records
68.16(452A) Method of reporting taxable gallonage
68.17(452A) Transportation reports
68.18(452A) Bill of lading or manifest requirements
68.19(452A) Right of distributors and dealers to blend conventional blendstock for oxygenate blending, gasoline, or diesel fuel using a biofuel

CHAPTER 69
LIQUEFIED PETROLEUM GAS—LIQUEFIED NATURAL GAS

69.1(452A) Definitions
69.2(452A) Tax rates—time tax attaches—responsible party—payment of the tax
69.3(452A) Penalty and interest
69.4(452A) Bonding procedure
69.5(452A) Persons authorized to place L.P.G., L.N.G., or C.N.G. in the fuel supply tank of a motor vehicle
69.6(452A) Requirements to be licensed
69.7(452A) Licensed metered pumps
69.8(452A) Single license for each location
69.9(452A) Dealer’s and user’s license nonassignable
69.10(452A) Separate storage—bulk sales—highway use
69.11(452A) Combined storage—bulk sales—highway sales or use
69.12(452A) Exemption certificates
69.13(452A) L.P.G. sold to the state of Iowa, its political subdivisions, contract carriers under contract with public schools to transport pupils or regional transit systems
69.14(452A) Refunds
69.15(452A) Notice of meter seal breakage
69.16(452A) Location of records—L.P.G. or C.N.G. users and dealers

TITLE IX
PROPERTY

CHAPTER 70
REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

DIVISION I
REPLACEMENT TAX

70.1(437A) Who must file return
70.2(437A) Time and place for filing return
70.3(437A) Form for filing
70.4(437A) Payment of tax
70.5(437A) Statute of limitations
70.6(437A) Billings
70.7(437A) Refunds
70.8(437A) Abatement of tax
70.9(437A) Taxpayers required to keep records
70.10(437A) Credentials
70.11(437A) Audit of records
70.12(437A) Collections/reimbursements
70.13(437A) Information confidential

DIVISION II
STATEWIDE PROPERTY TAX

70.14(437A) Who must file return
70.15(437A) Time and place for filing return
70.16(437A) Form for filing
70.17(437A) Payment of tax
70.18(437A) Statute of limitations
70.19(437A) Billings
70.20(437A) Refunds
70.21(437A) Abatement of tax
70.22(437A) Taxpayers required to keep records
70.23(437A) Credentials
70.24(437A) Audit of records

CHAPTER 71
ASSESSMENT PRACTICES AND EQUALIZATION
71.1(405,427A,428,441,499B) Classification of real estate
71.2(421,428,441) Assessment and valuation of real estate
71.3(421,428,441) Valuation of agricultural real estate
71.4(421,428,441) Valuation of residential real estate
71.5(421,428,441) Valuation of commercial real estate
71.6(421,428,441) Valuation of industrial land and buildings
71.7(421,427A,428,441) Valuation of industrial machinery
71.8(428,441) Abstract of assessment
71.9(428,441) Reconciliation report
71.10(421) Assessment/sales ratio study
71.11(441) Equalization of assessments by class of property
71.12(441) Determination of aggregate actual values
71.13(441) Tentative equalization notices
71.14(441) Hearings before the department
71.15(441) Final equalization order and appeals
71.16(441) Alternative method of implementing equalization orders
71.17(441) Special session of boards of review
71.18(441) Judgment of assessors and local boards of review
71.19(441) Conference boards
71.20(441) Board of review
71.21(421,17A) Property assessment appeal board
71.22(428,441) Assessors
71.23(421,428,441) Valuation of multiresidential real estate
71.24(421,428,441) Valuation of dual classification property
71.25(441,443) Omitted assessments
71.26(441) Assessor compliance

CHAPTER 72
EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS
72.1(441) Application for examination
72.2(441) Examinations
72.3(441) Eligibility requirements to take the examination
72.4(441) Appraisal-related experience
72.5(441) Regular certification
72.6(441) Temporary certification
72.7 Reserved
72.8(441) Deputy assessors—regular certification
72.9 Reserved
72.10(441) Appointment of deputy assessors
72.11(441) Special examinations
72.12(441) Register of eligible candidates
72.13(441) Course of study for provisional appointees
72.14(441) Examining board
72.15(441) Appointment of assessor
72.16(441) Reappointment of assessor
72.17(441) Removal of assessor
72.18(421,441) Courses offered by the department of revenue

CHAPTER 73
PROPERTY TAX CREDIT AND RENT REIMBURSEMENT

73.1(425) Eligible claimants
73.2(425) Separate homesteads—husband and wife property tax credit
73.3(425) Dual claims
73.4(425) Multipurpose building
73.5(425) Multidwelling
73.6(425) Income
73.7(425) Joint tenancy
73.8(425) Amended claim
73.9(425) Simultaneous homesteads
73.10(425) Confidential information
73.11(425) Mobile, modular, and manufactured homes
73.12(425) Totally disabled
73.13(425) Nursing homes
73.14(425) Household
73.15(425) Homestead
73.16(425) Household income
73.17(425) Timely filing of claims
73.18(425) Separate homestead—husband and wife rent reimbursements
73.19(425) Gross rent/rent constituting property taxes paid
73.20(425) Leased land
73.21(425) Property: taxable status
73.22(425) Special assessments
73.23(425) Suspended, delinquent, or canceled taxes
73.24(425) Income: spouse
73.25(425) Common law marriage
73.26 Reserved
73.27(425) Special assessment credit
73.28(425) Credit applied
73.29(425) Deceased claimant
73.30(425) Audit of claim
73.31(425) Extension of time for filing a claim
73.32(425) Annual adjustment factor
73.33(425) Proration of claims
73.34(425) Unreasonable hardship

CHAPTER 74
MOBILE, MODULAR, AND MANUFACTURED HOME TAX

74.1(435) Definitions
74.2(435) Movement of home to another county
74.3(435) Sale of home
74.4(435) Reduced tax rate
74.5(435) Taxation—real estate
74.6(435) Taxation—square footage
74.7(435) Audit by department of revenue
74.8(435) Collection of tax

CHAPTER 75
PROPERTY TAX ADMINISTRATION
75.1(441) Tax year
75.2(445) Partial payment of tax
75.3(445) When delinquent
75.4(446) Payment of subsequent year taxes by purchaser
75.5(428,433,434,437,437A,438,85GA,85SF451) Central assessment confidentiality
75.6(446) Tax sale
75.7(445) Refund of tax
75.8(614) Delinquent property taxes

CHAPTER 76
DETERMINATION OF VALUE OF RAILROAD COMPANIES
76.1(434) Definitions of terms
76.2(434) Filing of annual reports
76.3(434) Comparable sales
76.4(434) Stock and debt approach to unit value
76.5(434) Income capitalization approach to unit value
76.6(434) Cost approach to unit value
76.7(434) Correlation
76.8(434) Allocation of unit value to state
76.9(434) Exclusions

CHAPTER 77
DETERMINATION OF VALUE OF UTILITY COMPANIES
77.1(428,433,437,438) Definition of terms
77.2(428,433,437,438) Filing of annual reports
77.3(428,433,437,438) Comparable sales
77.4(428,433,437,438) Stock and debt approach to unit value
77.5(428,433,437,438) Income capitalization approach to unit value
77.6(428,433,437,438) Cost approach to unit value
77.7(428,433,437,438) Correlation
77.8(428,433,437,438) Allocation of unit value to state

CHAPTER 78
REPLACEMENT TAX AND STATEWIDE PROPERTY TAX ON RATE-REGULATED WATER UTILITIES

REPLACEMENT TAX
78.1(437B) Who must file return
78.2(437B) Time and place for filing return
78.3(437B) Form for filing
78.4(437B) Payment of tax
78.5(437B) Statute of limitations
78.6(437B) Billings
78.7(437B) Refunds
78.8(437B) Abatement of tax
78.9(437B) Taxpayers required to keep records
78.10(437B) Credentials
78.11(437B) Audit of records
78.12(437B) Information confidential
STATEWIDE PROPERTY TAX
78.13(437B) Who must file return
78.14(437B) Time and place for filing return
78.15(437B) Form for filing
78.16(437B) Payment of tax
78.17(437B) Statute of limitations
78.18(437B) Billings
78.19(437B) Refunds
78.20(437B) Abatement of tax
78.21(437B) Taxpayers required to keep records
78.22(437B) Credentials
78.23(437B) Audit of records

CHAPTER 79
REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE
79.1(428A) Real estate transfer tax: Responsibility of county recorders
79.2(428A) Taxable status of real estate transfers
79.3(428A) Declarations of value: Responsibility of county recorders and city and county assessors
79.4(428A) Certain transfers of agricultural realty
79.5(428A) Form completion and filing requirements
79.6(428A) Public access to declarations of value

CHAPTER 80
PROPERTY TAX CREDITS AND EXEMPTIONS
80.1(425) Homestead tax credit
80.2(22,35,426A) Military service tax exemption
80.3(427) Pollution control and recycling property tax exemption
80.4(427) Low-rent housing for the elderly and persons with disabilities
80.5(427) Speculative shell buildings
80.6(427B) Industrial property tax exemption
80.7(427B) Assessment of computers and industrial machinery and equipment
80.8(404) Urban revitalization partial exemption
80.9(427C,441) Forest and fruit-tree reservations
80.10(427B) Underground storage tanks
80.11(425A) Family farm tax credit
80.12(427) Methane gas conversion property
80.13(427B,476B) Wind energy conversion property
80.14(427) Mobile home park storm shelter
80.15(427) Barn and one-room schoolhouse preservation
80.16(426) Agricultural land tax credit
80.17(427) Indian housing property
80.18(427) Property used in value-added agricultural product operations
80.19(427) Dwelling unit property within certain cities
80.20(427) Nursing facilities
80.21(368) Annexation of property by a city
80.22(427) Port authority
80.23(427A) Concrete batch plants and hot mix asphalt facilities
80.24(427) Airport property
80.25(427A) Car wash equipment
80.26(427) Web search portal and data center business property
80.27(427) Privately owned libraries and art galleries
80.28(404B) Disaster revitalization area
80.29(427) Geothermal heating and cooling systems installed on property classified as residential
80.30(426C) Business property tax credit
80.31(427) Broadband infrastructure
80.32(427,428,433,434,435,437,438) Property aiding in disaster or emergency-related work
80.33 to 80.48 Reserved
80.49(441) Commercial and industrial property tax replacement—county replacement claims
80.50(427,441) Responsibility of local assessors
80.51(441) Responsibility of local boards of review
80.52(427) Responsibility of director of revenue
80.53(427) Application for exemption
80.54(427) Partial exemptions
80.55(427,441) Taxable status of property
80.56(427) Abatement of taxes

TITLE X
CIGARETTES AND TOBACCO

CHAPTER 81
ADMINISTRATION

81.1(453A) Definitions
81.2(453A) Credentials and receipts
81.3(453A) Examination of records
81.4(453A) Records
81.5(453A) Form of invoice
81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments
81.7(453A) Bonds
81.8(98) Penalties
81.9(98) Interest
81.10(98) Waiver of penalty or interest
81.11(453A) Appeal—practice and procedure before the department
81.12(453A) Permit—license revocation
81.13(453A) Permit applications and denials
81.14(453A) Confidential information
81.15(98) Request for waiver of penalty
81.16(453A) Inventory tax

CHAPTER 82
CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS

82.1(453A) Permits required
82.2(453A) Partial year permits—payment—refund—exchange
82.3(453A) Bond requirements
82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax
82.5(453A) Cigarette tax stamps
82.6(453A) Banks authorized to sell stamps—requirements—restrictions
82.7(453A) Purchase of cigarette tax stamps—discount
82.8(453A) Affixing stamps
82.9(453A) Reports
82.10(453A) Manufacturer’s samples
82.11(453A) Refund of tax—unused and destroyed stamps
82.12(453A) Delivery sales of alternative nicotine products or vapor products
CHAPTER 83
TOBACCO TAX
83.1(453A) Licenses
83.2(453A) Distributor bond
83.3(453A) Tax on tobacco products
83.4(453A) Tax on little cigars
83.5(453A) Distributor discount
83.6(453A) Distributor returns
83.7(453A) Consumer’s return
83.8(453A) Transporter’s report
83.9(453A) Free samples
83.10(453A) Credits and refunds of taxes
83.11(453A) Sales exempt from tax
83.12(81GA,HF339) Retail permits required
83.13(81GA,HF339) Permit issuance fee
83.14(81GA,HF339) Refunds of permit fee
83.15(81GA,HF339) Application for permit
83.16(81GA,HF339) Records and reports
83.17(81GA,HF339) Penalties

CHAPTER 84
UNFAIR CIGARETTE SALES
84.1(421B) Definitions
84.2(421B) Minimum price
84.3(421B) Combination sales
84.4(421B) Retail redemption of coupons
84.5(421B) Exempt sales
84.6(421B) Notification of manufacturer’s price increase
84.7(421B) Permit revocation

CHAPTER 85
TOBACCO MASTER SETTLEMENT AGREEMENT
DIVISION I
TOBACCO MASTER SETTLEMENT AGREEMENT
85.1(453C) National uniform tobacco settlement
85.2(453C) Definitions
85.3(453C) Report required
85.4(453C) Report information
85.5(453C) Record-keeping requirement
85.6(453C) Confidentiality
85.7 to 85.20 Reserved

DIVISION II
TOBACCO PRODUCT MANUFACTURERS’ OBLIGATIONS AND PROCEDURES
85.21(80GA,SF375) Definitions
85.22(80GA,SF375) Directory of tobacco product manufacturers

TITLE XI
INHERITANCE, ESTATE, GENERATION SKIPPING, AND FIDUCIARY INCOME TAX
CHAPTER 86
INHERITANCE TAX
86.1(450) Administration
86.2(450) Inheritance tax returns and payment of tax
86.3(450) Audits, assessments and refunds
86.4(450) Appeals
86.5(450) Gross estate
86.6(450) The net estate
86.7(450) Life estate, remainder and annuity tables—in general
86.8(450B) Special use valuation
86.9(450) Market value in the ordinary course of trade
86.10(450) Alternate valuation date
86.11(450) Valuation—special problem areas
86.12(450) The inheritance tax clearance
86.13(450) No lien on the surviving spouse’s share of the estate
86.14(450) Computation of shares
86.15(450) Applicability

CHAPTER 87
IOWA ESTATE TAX
87.1(451) Administration
87.2(451) Confidential and nonconfidential information
87.3(451) Tax imposed, tax returns, and tax due
87.4(451) Audits, assessments and refunds
87.5(451) Appeals
87.6(451) Applicable rules

CHAPTER 88
GENERATION SKIPPING TRANSFER TAX
88.1(450A) Administration
88.2(450A) Confidential and nonconfidential information
88.3(450A) Tax imposed, tax due and tax returns
88.4(450A) Audits, assessments and refunds
88.5(450A) Appeals
88.6(450A) Generation skipping transfers prior to Public Law 99-514
88.7(421) Applicability

CHAPTER 89
FIDUCIARY INCOME TAX
89.1(422) Administration
89.2(422) Confidentiality
89.3(422) Situs of trusts
89.4(422) Fiduciary returns and payment of the tax
89.5(422) Extension of time to file and pay the tax
89.6(422) Penalties
89.7(422) Interest or refunds on net operating loss carrybacks
89.8(422) Reportable income and deductions
89.9(422) Audits, assessments and refunds
89.10(422) The income tax certificate of acquittance
89.11(422) Appeals to the director

CHAPTER 90
Reserved
TITLE XII

MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

CHAPTER 91
ADMINISTRATION OF MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

91.1(453B) Marijuana and controlled substances stamp tax
91.2(453B) Sales of stamps
91.3(453B) Refunds pertaining to unused stamps

CHAPTERS 92 to 96
Reserved

TITLE XIII

WATER SERVICE EXCISE TAX

CHAPTER 97
STATE-IMPOSED WATER SERVICE EXCISE TAX

97.1(423G) Definitions
97.2(423G) Imposition
97.3(423G) Administration
97.4(423G) Charges and fees included in the provision of water service
97.5(423G) When water service is furnished for compensation
97.6(423G) Itemization of tax required
97.7(423G) Date of billing—effective date and repeal date
97.8(423G) Filing returns; payment of tax; penalty and interest
97.9(423G) Permits

CHAPTERS 98 to 101
Reserved

TITLE XIV

HOTEL AND MOTEL TAX

CHAPTER 102
Reserved

CHAPTER 103
STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND MOTEL TAXES

103.1(423A) Definitions
103.2(423A) Administration
103.3(423A) Tax imposition and exemptions
103.4(423A) Filing returns; payment of tax; penalty and interest
103.5(423A) Permits
103.6(423A) Special collection and remittance obligations
103.7(423A) Certification of funds

CHAPTERS 104 to 106
Reserved
TITLE XV
LOCAL OPTION SALES AND SERVICE TAX

CHAPTER 107
LOCAL OPTION SALES AND SERVICES TAX

107.1(423B) Definitions
107.2(423B) Imposition of local option taxes and notification to the department
107.3(423B) Administration
107.4(423B) Filing returns; payment of tax; penalty and interest
107.5(423B) Permits
107.6(423B) Sales subject to local option sales and services tax
107.7(423B,423E) Sales not subject to local option tax, including transactions subject to Iowa use tax
107.8(423B) Local option sales and services tax payments to local governments
107.9(423B) Allocation procedure when sourcing of local option sales tax remitted to the department is unknown
107.10(423B) Application of payments
107.11(423B) Motor vehicle, recreational vehicle, and recreational boat rental subject to local option sales and services tax
107.12(423B) Computation of local option tax due from mixed sales on excursion boats

CHAPTER 108
LOCAL OPTION SCHOOL INFRASTRUCTURE SALES AND SERVICE TAX

108.1(422E) Definitions
108.2(422E) Authorization, rate of tax, imposition, use of revenues, and administration
108.3(422E) Collection of the tax
108.4(422E) Similarities to the local option sales and service tax imposed in Iowa Code chapter 422B and 701—Chapter 107
108.5(422E) Sales not subject to local option tax, including transactions subject to Iowa use tax
108.6(422E) Deposits of receipts
108.7(422E) Local option school infrastructure sales and service tax payments to school districts
108.8(422E) Construction contract refunds
108.9(422E) 28E agreements

CHAPTER 109
NEW SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX—EFFECTIVE ON OR AFTER APRIL 1, 2003, THROUGH FISCAL YEARS ENDING DECEMBER 31, 2022

109.1(422E) Use of revenues and definitions
109.2(422E) Imposition of tax
109.3(422E) Application of law
109.4(422E) Collection of tax and distribution
109.5(422E) Insufficient funds
109.6(422E) Use of revenues by the school district
109.7(422E) Bonds
109.8(422E) 28E agreements

CHAPTERS 110 to 119
Reserved
TITLE XVI
REASSESSMENT EXPENSE FUND

CHAPTER 120
REASSESSMENT EXPENSE FUND
120.1(421) Reassessment expense fund
120.2(421) Application for loan
120.3(421) Criteria for granting loan

CHAPTER 121
Reserved

TITLE XVII
ASSESSOR CONTINUING EDUCATION

CHAPTER 122
ADMINISTRATION
122.1(441) Establishment
122.2(441) General operation
122.3(441) Location
122.4(441) Purpose

CHAPTER 123
CERTIFICATION
123.1(441) General
123.2(441) Confidentiality
123.3(441) Certification of assessors
123.4(441) Certification of deputy assessors
123.5(441) Type of credit
123.6(441) Retaking examination
123.7(441) Instructor credit
123.8(441) Conference board and assessor notification
123.9(441) Director of revenue notification

CHAPTER 124
COURSES
124.1(441) Course selection
124.2(441) Scheduling of courses
124.3(441) Petitioning to add, delete or modify courses
124.4(441) Course participation
124.5(441) Retaking a course
124.6(441) Continuing education program for assessors

CHAPTER 125
REVIEW OF AGENCY ACTION
125.1(441) Decisions final
125.2(441) Grievance and appeal procedures

CHAPTER 126
PROPERTY ASSESSMENT APPEAL BOARD
126.1(421,441) Applicability and definitions
126.2(421,441) Appeal and answer
126.3(421,441) Nonelectronic service on parties and filing with the board
126.4(421,441) Electronic filing system
126.5(421,441) Motions and settlements
CHAPTERS 127 to 149
Reserved

TITLE XVIII
DEBT COLLECTION

CHAPTER 150
FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS
150.1(421,26USC6402) Purpose and general application of offset of a federal tax overpayment to collect an Iowa income tax obligation
150.2(421,26USC6402) Definitions
150.3(421,26USC6402) Prerequisites for requesting a federal offset
150.4(421,26USC6402) Procedure after submission of evidence
150.5(421,26USC6402) Notice by Iowa to the Secretary to request federal offset
150.6(421,26USC6402) Erroneous payments to Iowa
150.7(421,26USC6402) Correcting and updating notice to the Secretary

CHAPTER 151
COLLECTION OF DEBTS OWED THE STATE OF IOWA OR A STATE AGENCY
151.1(421) Definitions
151.2(421) Scope and purpose
151.3(421) Participation guidelines
151.4(421) Duties of the agency
151.5(421) Duties of the department—performance of collection
151.6(421) Payment of collected amounts
151.7(421) Reimbursement for collection of liabilities
151.8(421) Confidentiality of information
151.9(421) Subpoena of records from public or private utility companies

CHAPTER 152
DEBT COLLECTION AND SELLING OF PROPERTY TO COLLECT DELINQUENT DEBTS
152.1(421,422,626,642) Definitions
152.2(421,422,626,642) Sale of property
152.3(421,422,626,642) Means of sale

CHAPTER 153
LICENSE SANCTIONS FOR COLLECTION OF DEBTS OWED THE STATE OF IOWA OR A STATE AGENCY
153.1(272D) Definitions
153.2(272D) Purpose and use
153.3(272D) Challenge to issuance of certificate of noncompliance
153.4(272D) Use of information
153.5(272D) Notice to person of potential sanction of license
153.6(272D) Conference
153.7(272D) Issuance of certificate of noncompliance
153.8(272D) Stay of certificate of noncompliance
153.9(272D) Written agreements
153.10(272D) Decision of the unit
153.11(272D) Withdrawal of certificate of noncompliance
153.12(272D) Certificate of noncompliance to licensing authority
153.13(272D) Requirements of the licensing authority
153.14(272D) District court hearing

CHAPTER 154
CHALLENGES TO ADMINISTRATIVE LEVIES AND PUBLICATION OF NAMES OF DEBTORS

154.1(421) Definitions
154.2(421) Administrative levies
154.3(421) Challenges to administrative levies
154.4(421) Form and time of challenge
154.5(421) Issues that may be raised
154.6(421) Review of challenge
154.7(421) Actions where there is a mistake of fact
154.8(421) Action if there is not a mistake of fact
154.9 to 154.15 Reserved
154.16(421) List for publication
154.17(421) Names to be published
154.18(421) Release of information

CHAPTERS 155 to 210
Reserved

TITLE XIX
STREAMLINED SALES AND USE TAX RULES

CHAPTER 211
DEFINITIONS

211.1(423) Definitions

CHAPTER 212
ELEMENTS INCLUDED IN AND EXCLUDED FROM A TAXABLE SALE AND SALES PRICE

212.1(423) Tax not to be included in price
212.2(423) Finance charge
212.3(423) Retailers’ discounts, trade discounts, rebates and coupons
212.4(423) Excise tax included in and excluded from sales price
212.5(423) Trade-ins
212.6(423) Installation charges when tangible personal property is sold at retail
212.7(423) Service charge and gratuity
212.8(423) Payment from a third party

CHAPTER 213
MISCELLANEOUS TAXABLE SALES

213.1(423) Tax imposed
213.2(423) Athletic events
213.3(423) Conditional sales contracts
213.4(423) The sales price of sales of butane, propane and other like gases in cylinder drums, etc.
213.5(423) Antiques, curios, old coins, collector’s postage stamps, and currency exchanged for greater than face value
213.6(423) Communication services furnished by hotel to its guests
213.7(423) Consignment sales
213.8(423) Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates, wood mounts and art productions
213.9(423) Explosives used in mines, quarries and elsewhere
213.10(423) Sales on layaway
213.11(423) Memorial stones
213.12(423) Creditors and trustees
213.13(423) Sale of pets
213.14(423) Redemption of meal tickets, coupon books and merchandise cards as a taxable sale
213.15(423) Rental of personal property in connection with the operation of amusements
213.16(423) Repossessed goods
213.17(423) Sales of signs at retail
213.18(423) Tangible personal property made to order
213.19(423) Used or secondhand tangible personal property
213.20(423) Carpeting and other floor coverings
213.21(423) Goods damaged in transit
213.22(423) Snowmobiles, motorboats, and certain other vehicles
213.23(423) Photographers and photostaters
213.24(423) Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations
213.25(423) Urban transit systems

CHAPTER 214
MISCELLANEOUS NON TAXABLE TRANSACTIONS
214.1(423) Corporate mergers which do not involve taxable sales of tangible personal property or services
214.2(423) Sales of prepaid merchandise cards
214.3(423) Demurrage charges
214.4(423) Beverage container deposits
214.5(423) Exempt sales by excursion boat licensees
214.6(423) Advertising agencies, commercial artists and designers as an agent or as a nonagent of a client

CHAPTERS 215 to 218
Reserved

CHAPTER 219
SALES AND USE TAX ON CONSTRUCTION ACTIVITIES
219.1(423) General information
219.2(423) Contractors—consumers of building materials, supplies, and equipment by statute
219.3(423) Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
219.4(423) Contractors, subcontractors or builders who are retailers
219.5(423) Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
219.6(423) Tangible personal property used or consumed by the manufacturer thereof
219.7(423) Prefabricated structures
219.8(423) Types of construction contracts
219.9(423) Machinery and equipment sales contracts with installation
219.10(423) Construction contracts with equipment sales (mixed contracts)
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>219.11(423)</td>
<td>Distinguishing machinery and equipment from real property</td>
</tr>
<tr>
<td>219.12(423)</td>
<td>Tangible personal property which becomes structures</td>
</tr>
<tr>
<td>219.13(423)</td>
<td>Tax on enumerated services</td>
</tr>
<tr>
<td>219.14(423)</td>
<td>Transportation cost</td>
</tr>
<tr>
<td>219.15(423)</td>
<td>Start-up charges</td>
</tr>
<tr>
<td>219.16(423)</td>
<td>Liability of subcontractors</td>
</tr>
<tr>
<td>219.17(423)</td>
<td>Liability of sponsors</td>
</tr>
<tr>
<td>219.18(423)</td>
<td>Withholding</td>
</tr>
<tr>
<td>219.19(423)</td>
<td>Resale certificates</td>
</tr>
<tr>
<td>219.20(423)</td>
<td>Reporting for use tax</td>
</tr>
<tr>
<td>219.21(423)</td>
<td>Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders</td>
</tr>
</tbody>
</table>

**CHAPTERS 220 to 222**
Reserved

**CHAPTER 223**
SOURCING OF TAXABLE SERVICES, TANGIBLE PERSONAL PROPERTY, AND SPECIFIED DIGITAL PRODUCTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>223.1(423)</td>
<td>Definitions</td>
</tr>
<tr>
<td>223.2(423)</td>
<td>General sourcing rules for taxable services</td>
</tr>
<tr>
<td>223.3(423)</td>
<td>First use of services performed on tangible personal property</td>
</tr>
<tr>
<td>223.4(423)</td>
<td>Sourcing rules for personal care services</td>
</tr>
<tr>
<td>223.5(423)</td>
<td>Sourcing of tickets or admissions to places of amusement, fairs, and athletic events</td>
</tr>
<tr>
<td>223.6(423)</td>
<td>Sourcing rules for tangible personal property and specified digital products</td>
</tr>
</tbody>
</table>

**CHAPTER 224**
TELECOMMUNICATION SERVICES

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>224.1(423)</td>
<td>Taxable telecommunication service and ancillary service</td>
</tr>
<tr>
<td>224.2(423)</td>
<td>Definitions</td>
</tr>
<tr>
<td>224.3(423)</td>
<td>Imposition of tax</td>
</tr>
<tr>
<td>224.4(423)</td>
<td>Exempt from the tax</td>
</tr>
<tr>
<td>224.5(423)</td>
<td>Bundled transactions in telecommunication service</td>
</tr>
<tr>
<td>224.6(423)</td>
<td>Sourcing telecommunication service</td>
</tr>
<tr>
<td>224.7(423)</td>
<td>General billing issues</td>
</tr>
<tr>
<td>224.8(34A)</td>
<td>Prepaid wireless 911 surcharge</td>
</tr>
<tr>
<td>224.9(423)</td>
<td>State sales tax exemption for central office equipment and transmission equipment</td>
</tr>
</tbody>
</table>

**CHAPTER 225**
RESALE AND PROCESSING EXEMPTIONS PRIMARILY OF BENEFIT TO RETAILERS

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>225.1(423)</td>
<td>Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons and forks, and straws</td>
</tr>
<tr>
<td>225.2(423)</td>
<td>A service purchased for resale</td>
</tr>
<tr>
<td>225.3(423)</td>
<td>Services used in the repair or reconditioning of certain tangible personal property</td>
</tr>
<tr>
<td>225.4(423)</td>
<td>Tangible personal property purchased by a person engaged in the performance of a service</td>
</tr>
<tr>
<td>225.5(423)</td>
<td>Maintenance or repair of fabric or clothing</td>
</tr>
<tr>
<td>225.6(423)</td>
<td>The sales price from the leasing of all tangible personal property subject to tax</td>
</tr>
<tr>
<td>225.7(423)</td>
<td>Certain inputs used in taxable vehicle wash and wax services</td>
</tr>
</tbody>
</table>
CHAPTER 226
AGRICULTURAL RULES

226.1(423) Sale or rental of farm machinery and equipment and items used in agricultural production that are attached to a self-propelled implement of husbandry
226.2(423) Packaging material used in agricultural production
226.3(423) Irrigation equipment used in agricultural production
226.4(423) Sale of a draft horse
226.5(423) Veterinary services
226.6(423) Commercial fertilizer and agricultural limestone
226.7(423) Sales of breeding livestock
226.8(423) Domesticated fowl
226.9(423) Agricultural health promotion items
226.10(423) Drainage tile
226.11(423) Materials used for seed inoculations
226.12(423) Fuel used in agricultural production
226.13(423) Water used in agricultural production
226.14(423) Bedding for agricultural livestock or fowl
226.15(423) Sales by farmers
226.16(423) Sales of livestock (including domesticated fowl) feeds
226.17(423) Farm machinery, equipment, and replacement parts used in livestock or dairy production
226.18(423) Machinery, equipment, and replacement parts used in the production of flowering, ornamental, and vegetable plants
226.19(423) Nonexclusive lists

CHAPTERS 227 to 229
Reserved

CHAPTER 230
EXEMPTIONS PRIMARILY BENEFITING MANUFACTURERS AND OTHER PERSONS ENGAGED IN PROCESSING

230.1 Reserved
230.2(423) Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable services used in processing
230.3(423) Services used in processing
230.4(423) Chemicals, solvents, sorbents, or reagents used in processing
230.5(423) Exempt sales of gases used in the manufacturing process
230.6(423) Sale of electricity to water companies
230.7(423) Wind energy conversion property
230.8(423) Exempt sales or rentals of core making and mold making equipment, and sand handling equipment
230.9(423) Chemical compounds used to treat water
230.10(423) Exclusive web search portal business and its exemption
230.11(423) Web search portal business and its exemption
230.12(423) Large data center business exemption
230.13(423) Data center business sales and use tax refunds
230.14(423) Exemption for the sale of computers, machinery, equipment, replacement parts, supplies, and materials used to construct or self-construct computers, machinery, equipment, replacement parts, and supplies used for certain manufacturing purposes if the sale occurs on or after July 1, 2016
230.15(423) Exemption for the sale of property directly and primarily used in processing by a manufacturer if the sale occurs on or after July 1, 2016
230.16(423) Exemption for the sale of property directly and primarily used by a manufacturer to maintain integrity or unique environmental conditions if the sale occurs on or after July 1, 2016

230.17(423) Exemption for the sale of property directly and primarily used in research and development of new products or processes of processing if the sale occurs on or after July 1, 2016

230.18(423) Exemption for the sale of computers used in processing or storage of data or information by an insurance company, financial institution, or commercial enterprise if the sale occurs on or after July 1, 2016

230.19(423) Exemption for the sale of property directly and primarily used in recycling or reprocessing of waste products if the sale occurs on or after July 1, 2016

230.20(423) Exemption for the sale of pollution-control equipment used by a manufacturer if the sale occurs on or after July 1, 2016

230.21(423) Exemption for the sale of fuel or electricity used in exempt property if the sale occurs on or after July 1, 2016

230.22(423) Exemption for the sale of services for designing or installing new industrial machinery or equipment if the sale occurs on or after July 1, 2016

CHAPTER 231
EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS

231.1(423) Newspapers, free newspapers and shoppers’ guides

231.2(423) Motor fuel, special fuel, aviation fuels and gasoline

231.3(423) Sales of food and food ingredients

231.4(423) Sales of candy

231.5(423) Sales of prepared food

231.6(423) Prescription drugs, medical devices, oxygen, and insulin

231.7(423) Exempt sales of other medical devices which are not prosthetic devices

231.8(423) Prosthetic devices, durable medical equipment, and mobility enhancing equipment

231.9(423) Raffles

231.10(423) Exempt sales of prizes

231.11(423) Modular homes

231.12(423) Access to on-line computer service

231.13(423) Sale or rental of information services

231.14(423) Exclusion from tax for property delivered by certain media

231.15(423) Exempt sales of clothing and footwear during two-day period in August

231.16(423) State sales tax phase-out on energies

CHAPTERS 232 to 234
Reserved

CHAPTER 235
REBATE OF IOWA SALES TAX PAID

235.1(423) Sanctioned automobile racetrack facilities

235.2(423) Baseball and softball complex sales tax rebate

235.3(423) Raceway facility sales tax rebate

CHAPTER 236
Reserved

CHAPTER 237
REINVESTMENT DISTRICTS PROGRAM

237.1(15J) Purpose

237.2(15J) Definitions
237.3(15J) New state tax revenue calculations
237.4(15J) State reinvestment district fund
237.5(15J) Reinvestment project fund
237.6(15J) End of deposits—district dissolution

CHAPTER 238
FLOOD MITIGATION PROGRAM
238.1(418) Flood mitigation program
238.2(418) Definitions
238.3(418) Sales tax increment calculation
238.4(418) Sales tax increment fund

CHAPTER 239
LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS
239.1(423B) Urban renewal project
239.2(423B) Definitions
239.3(423B) Establishing sales and revenue growth
239.4(423B) Requirements for cities adopting an ordinance
239.5(423B) Identification of retail establishments
239.6(423B) Calculation of base year taxable sales amount
239.7(423B) Determination of tax growth increment amount
239.8(423B) Distribution of tax base and growth increment amounts
239.9(423B) Examples
239.10(423B) Ordinance term

CHAPTER 240
RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES AND USE TAX AGREEMENT
240.1(423) Allowing use of the lowest tax rate within a database area and use of the tax rate for a five-digit area when a nine-digit zip code cannot be used
240.2(423) Permissible categories of exemptions
240.3(423) Requirement of uniformity in the filing of returns and remittance of funds
240.4(423) Allocation of bad debts
240.5(423) Purchaser refund procedures
240.6(423) Relief from liability for reliance on taxability matrix
240.7(423) Effective dates of taxation rate increases or decreases when certain services are furnished
240.8(423) Prospective application of defining “retail sale” to include a lease or rental

CHAPTER 241
EXCISE TAXES NOT GOVERNED BY THE STREAMLINED SALES AND USE TAX AGREEMENT
241.1(423A,423D) Purpose of the chapter
241.2(423A,423D) Director’s administration

DIVISION I
STATE-IMPOSED HOTEL AND MOTEL TAX
241.3 to 241.5 Reserved

DIVISION II
EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT
241.6(423D) Definitions
241.7(423D) Tax imposed
241.8(423D) Exemption
CHAPTER 242
FACILITATING BUSINESS RAPID RESPONSE TO STATE-DECLARED DISASTERS

242.1(29C) Purpose
242.2(29C) Definitions
242.3(29C) Disaster or emergency-related work

CHAPTERS 243 to 249
Reserved

CHAPTER 250
SALES AND USE TAX REFUND FOR BIODIESEL PRODUCTION

250.1(423) Biodiesel production refund